ITA No. 183/2001
Hon. P.C. Verma, J.
Hon. P.C. Pant, J.

The appeal is dismissed.

For orders, see out order of date kept in connected I.T.A. No. 165 of 2001.

(P.C. Verma, J.) (P.C. Pant, J.)

Dt. 22.07.2005
HN